FISCAL NOTE

HB 3557 - SB 3466

March 10, 2004

SUMMARY OF BILL: Specifies that the $50 penalty for refusal to collect or pay the hotel-motel occupancy tax in any county having a population of not less than 254,000 nor more than 255,000 according to the 1970 or any subsequent federal census (Hamilton) is due on each occurrence and that an occurrence means each day. Authorizes the trustee to pursue any civil remedy available to collect taxes due or delinquent including distress warrants and seizure of assets.

ESTIMATED FISCAL IMPACT:

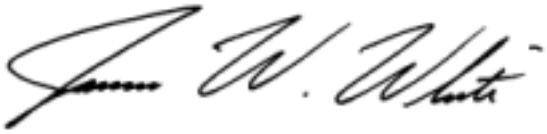
Increase Local Govt. Revenues -Not Significant
Increase Local Govt. Expenditures - Not Significant

Estimate assumes an increase in revenues from penalties for refusal to collect or pay the hotel-motel occupancy tax as a result of specifying that the penalty is due for each day taxes are not paid. This increase is estimated to be not significant. The affected local government may also experience an increase in revenues from sale of seized assets. Such seizure procedures would also result in an increase in expenditures for administrative costs.

Some increase in cases in the court system to the extent the trustee pursues the civil remedies outlined in the bill, which will result in additional state and local government expenditures for processing the cases and additional state and local government revenues from fees, taxes and costs collected. However, such increases will not be significant.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.



James W. White, Executive Director

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